

COMPANY NAME :  
LOCAL CURRENCY :

Ecu Worldwide (Uganda) Ltd

UGX

Balance Sheet

31-12-25

ROE

31 December 2025

A S S E T S

Local currency  
TO COMPLETE

FIXED ASSETS

110,918,821.99

I. Formation expenses (NBV)

0.00

II. Intangible fixed assets(NBV)

0.00

III. Tangible fixed assets(NBV)

102,863,016.86

A. Land & buildings

0.00

B. Plant, machinery & equipment

0.00

C. Office equipment (fax,copier...)/ furniture & vehicles

102,863,016.86

D. Leasing & other similar rights

0.00

E. Leasehold Improvements

0.00

Note on NBV

IV. Financial fixed assets

8,055,805.13

A 1 Investments in subsidiaries

0.00

A 2 Advances to subsidiaries

0.00

B Investments in other enterprises

0.00

C. Guarantees given

8,055,805.13

D. Long Term Loans Receivable

0.00

CURRENT ASSETS

2,894,892,855.45

V. Short Term Loans Receivable

0.00

VI. Inventories

0.00

VII. Amounts receivable within one year

2,595,250,478.16

A. Trade debtors/Bad debt/Sales accruals

2,467,688,693.86

Debtors ( Total Accounts Receivables )

2,483,734,627.35

Revaluation on AR

-21,601,075.22

Provision bad debt (-)

-115,539,354.87

Accruals invoices still to be made- Only Operational

121,094,496.60

B. Other amounts receivable < 1 year

127,561,784.30

VIII. Short-term investments

0.00

IX. Cash at bank and in hand

269,387,575.12

X. Deferred charges Operational & G&A / Accrued income-Only G&A

30,254,802.17

TOTAL ASSETS

3,005,811,677.44

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**LIABILITIES**

Local currency  
TO COMPLETE

**CAPITAL & RESERVES**

-146,940,944.82

**I. Capital**

173,700,000.00

Issued Capital

173,700,000.00

Uncalled Capital (-)

0.00

**II. Share premium Account**

0.00

**III. Revaluation Surpluses**

0.00

**IV. Reserves**

0.00

**V. Accumulated Result (loss (-))**

-320,640,944.82

**VII. PROVISIONS**

0.00

Pension & similar obligations

0.00

Taxation

0.00

Major repairs & maintenance

0.00

**VIII. LONG TERM LIABILITIES**

0.00

A. Subordinated loans

0.00

B.1 Advances from ShareHolders

0.00

B.2 Long Term Loans (payable)

0.00

C. Leasing & similar obligations LT

0.00

D. Credit Institutions LT

0.00

E. Other amounts payable LT

0.00

Loans portion

**IX. CURRENT LIABILITIES**

3,127,892,234.92

A. Current portion of amounts payable after +1 year

0.00

Loans

0.00

Leasing & similar obligations

0.00

Credit Institutions

0.00

B. Credit Institutions (excl. loans over more than 1 bookyear)

0.00

C. Loans ST

0.00

D. Creditors + Accruals invoices receivable

2,104,243,229.99

Creditors (Accounts Payables)

869,035,056.56

Revaluation

-2,695,508.87

Accruals for Invoices still to be received + Trade Accruals/Op. Estimates

1,237,903,682.30

E. Taxes (income tax, taxes on salaries)

40,062,461.08

F. Salaries, social security, provision holiday pay,...

19,820,019.74

G. Other amounts payable

963,766,524.11

Loans porti

**X. Deferred income Operational & G&A / Accrued charges Only G&A**

24,860,386.51

**TOTAL LIABILITIES**

3,005,811,676.61

|                                                 |                                   |
|-------------------------------------------------|-----------------------------------|
| <b>COMPANY NAME :</b>                           | <b>Ecu Worldwide (Uganda) Ltd</b> |
| <b>LOCAL CURRENCY :</b>                         | <b>UGX</b>                        |
| <b><u>Profit &amp; Loss Account</u></b>         | <b>31-12-25</b>                   |
| <b>AVERAGE ROE</b>                              | <b>31 December 2025</b>           |
|                                                 | Local currency<br>TO COMPLETE     |
| <b><u>REVENUES</u></b>                          | <b>8,020,143,774.65</b>           |
| Operating Income (incl. operational accruals)   | 8,021,816,750.23                  |
| Other operating income                          | -1,672,975.58                     |
| <b><u>CHARGES</u></b>                           | <b>8,001,357,438.99</b>           |
| Operating Expenses (incl. operational accruals) | 7,123,339,434.43                  |
| General and administrative expenses             | 198,917,707.32                    |
| Staff Expenses                                  | 551,367,919.37                    |
| Depreciations on trade debts                    | 115,539,354.87                    |
| Decrease of value in stocks                     | 0.00                              |
| Provision for Risks & Charges                   | 0.00                              |
| Other operating expenses                        | 12,193,023.00                     |
| <b><u>EBITDA</u></b>                            | <b>18,786,335.66</b>              |
| Depreciations on fixed assets                   | 31,987,094.03                     |
| <b><u>OPERATING RESULT</u></b>                  | <b>-13,200,758.37</b>             |
| <b><u>FINANCIAL REVENUES</u></b>                | <b>589,720,416.11</b>             |
| Financial Revenues without exchange profit      | 0.00                              |
| Exchange profit                                 | 589,720,416.11                    |
| <b><u>FINANCIAL COSTS</u></b>                   | <b>604,246,182.17</b>             |
| Financial costs without exchange costs          | 22,444,186.15                     |
| Exchange costs                                  | 581,801,996.02                    |
| <b><u>FINANCIAL RESULT</u></b>                  | <b>-14,525,766.06</b>             |
| <b>EXCEPTIONAL REVENUES</b>                     | <b>-76.42</b>                     |
| <b>EXCEPTIONAL COSTS</b>                        | <b>0.00</b>                       |
| <b><u>RESULT BEFORE TAXES</u></b>               | <b>-27,726,600.85</b>             |
| <b>INCOME TAXES</b>                             | <b>0.00</b>                       |
| <b><u>NETT RESULT BEFORE DIVIDENDS</u></b>      | <b>-27,726,600.85</b>             |
| <b>DIVIDENDS PAID</b>                           | <b>0.00</b>                       |
| <b>DIVIDENDS RECEIVED</b>                       | <b>0.00</b>                       |
| <b><u>NETT RESULT FOR THE YEAR</u></b>          | <b>-27,726,600.85</b>             |